

Attachment A

CITY OF PASADENA  
FISCAL YEAR 2015  
SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION	REVISED FY2014 RATE	ADOPTED FY2015 RATE	REVISED FY2015 RATE
<b>BUSINESS LICENSE TAXES</b>			
5.04.040 BUSINESS LICENSE MAXIMUM TAX Maximum	58,550.99	58,869.91	58,869.91
5.10.030 COMBINATION BUSINESSES TAX Off-sale alcoholic licenses Additional per license	975.84	981.15	981.15
5.10.190 LICENSE TRANSFER TAX Per license	40.79	41.01	41.01
5.10.210 DUPLICATE LICENSE TAX Fee for duplicate	8.17	8.21	8.21
5.16.020 GENERAL BUSINESS TAX License tax Each employee in excess of one	153.24 30.44	154.07 30.60	154.07 (7) 30.60 (7)
5.16.025 BUSINESS WITH TAKE-OUT SERVICE TAX Basic tax Each employee in excess of one	305.44 60.89	307.10 61.22	307.10 61.22
5.16.030 PROFESSIONAL BUSINESS TAX First professional For additional Non-professional employee	406.91 202.95 30.44	409.13 204.05 30.60	409.13 (7) 204.05 (7) 30.60 (7)
5.16.040 COIN OPERATED MACHINES TAX A. Vending Machines 1. Annual tax First \$5,000 gross receipts Each additional \$1,000 2. Per year per machine \$.01 and under .02 to .05 .06 to .10 .11 OR MORE  B. Music and Game Machines 1. Annual Tax First \$5,000 Gross receipts Each additional \$1,000 2. Per year per machine	164.38 8.12  8.12 16.31 40.79 81.67  164.38 8.12 163.36	165.27 8.16  8.16 16.40 41.01 82.11  165.27 8.16 164.24	165.27 8.16  8.16 16.40 41.01 82.11  165.27 8.16 164.24
5.16.050 SERVICE BUSINESS TAX License tax Each employee in excess of one	153.24 30.44	154.07 30.60	154.07 (7) 30.60 (7)
5.16.070 NEW YEAR'S DAY RELATED BUSINESS TAX A. Temporary-food/merchandise 1. Vendor 2. Solicitor or peddler B. Grandstand seat surcharge	123.44 82.69 5.49 (1)	124.10 83.13 5.49 (1)	124.10 83.13 5.58 (1)
5.16.090 THEATERS TAX			

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Per seat	2.10	2.10	2.10
5.16.100 JUNK AND REFUSE COLLECTORS TAX			
First four vehicles	409.39	411.62	411.62
Each additional vehicle	204.12	205.23	205.23
5.16.120 RETAIL AND WHOLESALE DELIVERY TAX			
Per year	205.14	206.25	206.25
5.16.130 NEWSPAPERS AND ADVERTISING TAX			
License tax	164.38	165.27	165.27
Each employee in excess of one	32.67	32.84	32.84
5.16.140 CHRISTMAS TREES TAX			
License tax	164.38	165.27	165.27
5.16.150 AUCTIONS TAX			
Per day	205.17	206.29	206.29
5.16.160 SELF-SERVICE MACHINES TAX			
A. First \$5,000 or less of gross receipts	82.69	83.14	83.14
Each \$1,000 of gross receipts or fraction thereof in excess of \$5,000	8.12	8.16	8.16
B. License tax per year	164.38	165.27	165.27
Per machine	16.31	16.40	16.40
Each employee in excess of one	32.67	32.84	32.84
C. Each machine in another licensed business	16.31	16.40	16.40
5.16.180 CONTRACTING & BUILDING TRADES (ANNUAL TAX)			
General engineering contractor	1,226.17 (6)	1,232.84 (6)	1,232.84 (6) (7)
General building contractor	817.78 (6)	822.23 (6)	822.23 (6) (7)
Specialty contractor	613.61 (6)	616.95 (6)	616.95 (6) (7)
Other building tradesman	613.61 (6)	616.95 (6)	616.95 (6) (7)
Six-month license-percentage of annual tax	60.00%	60.00%	60.00%
Three-month license-percentage of annual tax	30.00%	30.00%	30.00%
5.16.190 RENTAL ACCOMMODATIONS TAX			
A. Hotel, Roominghouse, etc.			
Three rental accommodations	150.71	151.53	151.53
Each additional accommodation	16.31	16.40	16.40
B. Boarding Homes, Rest Homes, etc.			
First person accommodated	144.09	144.87	144.87
Each additional person	16.31	16.40	16.40
5.16.200 CIRCUS OR MENAGERIE TAX			
Per day	817.78	822.23	822.23
5.16.210 SIDE SHOW TAX			
Per day	73.97	74.36	74.36
5.16.220 ANIMALS TAX			
Per day	183.09	184.08	184.08
5.16.230 AMUSEMENT PARK TAX			
Per year - up to 5 devices	729.55	733.52	733.52

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Per each device in excess of 5	182.07	183.05	183.05
5.16.240 BOXING AND WRESTLING TAX			
Three month license	736.08	740.08	740.08
Per year	2,893.81	2,909.56	2,909.56
5.16.250 MOVING PICTURES TAX			
Per day City owned property	908.25	913.20	913.20
Per day Private property	713.08	716.96	716.96
10-30 days Nonresidentially zoned property	7,130.78	7,169.62	7,169.62
Still photography	59.69	60.01	60.01
5.16.260 OTHER AMUSEMENTS TAX			
Admission: Donation only per day	48.60	48.86	48.86
\$.25 and under per day	48.60	48.86	48.86
\$.25 to \$.50 per day	62.22	62.56	62.56
\$.51 and over per day	82.69	83.14	83.14
5.16.270 NON-RESIDENTIAL BUILDINGS TAX			
Base fee - Properties under 1,000 sq. ft.	82.58	83.02	83.02
Owner occupied	40.78	41.00	41.00
Base fee - Properties over 1,000 sq. ft.			
First 1,000 sq. ft.	164.14	165.02	165.02
Owner occupied	81.56	82.00	82.00
Each additional 1,000 sq. ft.	16.31	16.40	16.40
5.20.040 ADVERTISEMENT FEES TAX			
One year	409.39	411.62	411.62
Six months	239.18	240.48	240.48
Three months	137.12	137.87	137.87
One month	55.45	55.75	55.75
5.32.090 BILLIARD AND POOL ROOMS TAX			
Per application	141.37	142.14	142.14
Each person named in application	28.10	28.25	28.25
Renewal	36.09	36.29	36.29
Each additional person not named	28.10	28.25	28.25
5.33.060 BINGO GAMES WRITTEN APPLICATION FEES			
Per application	133.57	134.30	134.30
Renewal	133.57	134.30	134.30
5.40.080 ESCORT BUREAUS APPLICATION			
Per application	766.73	770.90	770.90
Renewal	681.66	685.37	685.37
5.44.040 USE OF PUBLIC RIGHTS OF WAY			
Application processing fee	350.94	352.85	352.85
5.45.060 SEXUALLY ORIENTED BUSINESS			
A. Per application	351.96	353.88	353.88
Per employee	350.94	352.85	352.85
B. Per renewal	246.62	247.95	247.95
Per employee	245.59	246.93	246.93



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5.56.040 JUNK DEALER OR COLLECTOR			
Application -each establishment or place of business	210.31	211.45	211.45
For number of vehicles used in business:			
1 vehicle	None	None	None
2 to 4 vehicles	210.31	211.45	211.45
5 or more vehicles	105.67	106.24	106.24
5.60.070 SALES AND CLOSE-OUTS PERMIT FEES			
Permit for first 30 days	681.68	685.39	685.39
5.60.090 SALES AND CLOSE-OUTS PERMIT RENEWALS			
Renewal additional 30 days	681.68	685.39	685.39
5.68.030 UNDERGROUND FACILITIES USE			
Per duct ft. per year	0.02	0.02	0.02
5.72.220 TAXI CAB DRIVERS PERMIT FEES			
Permit	36.09	36.29	36.29
5.72.230 TAXI CAB OWNERS PERMIT FEES			
Taxi - per year	409.39	411.62	411.62
Six months	239.18	240.48	240.48
Per day - New Year's Day only	24.82	24.95	24.95
Limited owner - per year	35.03	35.22	35.22
Temporary 30 days or less	41.85	42.07	42.07
6.16.020 DOG LICENSE REGULATIONS			
Transfer fee	5.15	5.17	5.17
6.16.050 DOG LICENSE FEES			
Spayed or neutered	16.07	16.15	16.15
Not spayed or neutered	32.11	32.28	32.28
6.16.060 DOG LICENSE REGULATIONS			
Time limit on fee payment	20.58	20.69	20.69
6.16.100 DOG LICENSE REGULATIONS			
Duplicate license tags	6.00	6.03	6.03
6.20.090 REGULATIONS FOR KEEPING HORSES			
Per year	17.89	17.98	17.98
9.36.210 NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION			
Per day	90.92	91.41	91.41
9.48.030 FIRE HYDRANT CONNECTION PERMIT REQUIRED			
Permit fee	18.45	18.55	18.55
12.16.100 MOVING BUILDINGS ALONG STREET'S - PERMIT, FEES, AND DEPOSITS			
A. Class A permit	16.00 (4)	16.00 (4)	16.00 (4)
B. Class B permit	184.53	185.53	185.53
C. Class C permit	184.53	185.53	185.53
D. Class D permit	295.22	296.82	296.82
E. Class E permit	608.92	612.23	612.23

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12.16.120 RELOCATION PERMITS REQUIRED (MOVING BUILDINGS)			
APPLICATION FEE:			
For a building - minimum	N/A	N/A	N/A
For each dwelling unit, subject to building minimum	N/A	N/A	N/A
For buildings located outside the city	N/A	N/A	N/A
13.24.060 SEWER CONSTRUCTION & MAINTENANCE CHANGE TO Y OR T			
For permission to connect a house sewer to a public sewer	27.72	27.87	27.87
13.24.400 SEWER DISCHARGE			
Permit to discharge objectionable substance	27.72	27.87	27.87
17.42.050 IN LIEU FEE (per square foot)			
10-49 Rental Units			
Sub-area A	TBD (5)	TBD (5)	TBD (5)
Sub-area B	1.14	1.14	1.14
Sub-area C	25.06	25.19	25.19
Sub-area D	22.78	22.90	22.90
50 + Rental Units			
Sub-area A	TBD (5)	TBD (5)	TBD (5)
Sub-area B	1.14	1.14	1.14
Sub-area C	34.18	34.36	34.36
Sub-area D	31.90	32.07	32.07
10-49 For Sale Units			
Sub-area A	43.29	43.52	43.52
Sub-area B	15.95	16.03	16.03
Sub-area C	26.20	26.34	26.34
Sub-area D	20.51	20.61	20.61
50 + For Sale Units			
Sub-area A	60.38	60.70	60.70
Sub-area B	21.64	21.76	21.76
Sub-area C	36.45	36.65	36.65
Sub-area D	28.48	28.63	28.63

NOTES:

- (1) The City Council took action to increase the rates for Grandstand Permit Application, Rose Bowl Admission Tax, and New Year's Day Related Business Grandstand Seat Surcharge on December 8, 2014. Revised rates become effective February 1, 2015.
- (2) As in the prior year, the following fee waivers per unit are applicable for projects with less than or equal to 50% affordable units:
  - Very Low Household Income
  - Low Household Income
  - Moderate Household Income
 The following fee waiver per unit are applicable for projects with greater than 50% affordable units:
  - Very Low Household Income
  - Low Household Income
  - Moderate Household Income
 The maximum fee waiver (Construction Tax and Building Permit combined) will not exceed \$125,000 per project.
- (3) Rate (\$.55 per \$500) established by State code. No CPI increase.
- (4) Maximum Rate (\$16.00) established by State code. No CPI increase.
- (5) The rental in-lieu fees for Sub-area A shall be determined (TBD) in accordance with the external finance consultant (contracted by the Housing Department) at the time of application for payment of in-lieu fees for a rental housing project.
- (6) Per Council action, the fees receive a 60% abatement credit. Staff is still reviewing fees and recommends continuing the 60% abatement credit until the analysis is complete. Staff will review the Contracting and Building Trades Annual Tax

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Abatement during FY 2015 and will have recommendations during the FY 2016 budget process.			
(7) Reduced Business License Tax (\$1.00) only for first year businesses in Pasadena that meet the following eligibility criteria:			
- Be in a Commercial or Industrial zoned area as defined in Chapter 17 of the Pasadena Municipal Code.			
- Have Five or Fewer employees.			
- Have a 2012 North American Industry Classification System (NAICS) Code in Construction (23), Manufacturing (31-33), Information (51), and Scientific, Technical, and Professional Services (54).			
On the renewal anniversary following the first year tax reduction, renewing businesses are required to pay the fully required business license tax established for that fiscal year of tax reinstatement.			